EXHIBIT E

Summary of Segal Consulting Hours Worked and Fees Incurred

Name	Title	Department	Hourly Billing Rate	Total Billed Hours	Total Fees Billed
Bohlman, Katherine R.	Actuary Associate	Pension	320.00	2.20	704.00
Bridges, Geoffrey W.	Actuary	Pension	452.68	230.80	104,479.00
Fuhrer, Charles	Sr Health Consultant	Health	540.00	2.10	1,134.00
Janus, Paul J	Actuary	Health	422.54	41.30	17,451.00
Kompare, Pamela M.	Senior Consultant	Health	440.00	12.80	5,632.00
Kovach, Patricia L.	Analyst	Health	250.93	73.20	18,368.00
Libauskas, Jacob	Actuary	Pension	376.77	162.00	61,037.00
Nicholl, Kim M.	Senior Vice President	Pension	680.00	167.20	113,696.00
Noonan, Mark J.	VP & Consulting Actuary	Health	551.39	3.60	1,985.00
Strom, Matthew A.	VP & Actuary	Pension	539.52	147.00	79,310.00
Tabernacki, Patryk	Senior Analyst	Pension	321.64	148.20	47,667.00
Wohl, Stuart	SVP Regional Manager	Health	600.34	59.20	35,540.00
Worrell, Mildeen	VP, Compliance	Health	470.00	0.80	376.00
Sub-Total 1,050.40					487,379.00
Less 50% Discount on Non-Working Travel Matter:					(12,670.00)
Total Fees for Interim Period					474,709.00
Plus Amount Inadvertently Excluded from First Interim Application					8,211.00
Total Fees Requested					482,920.00